

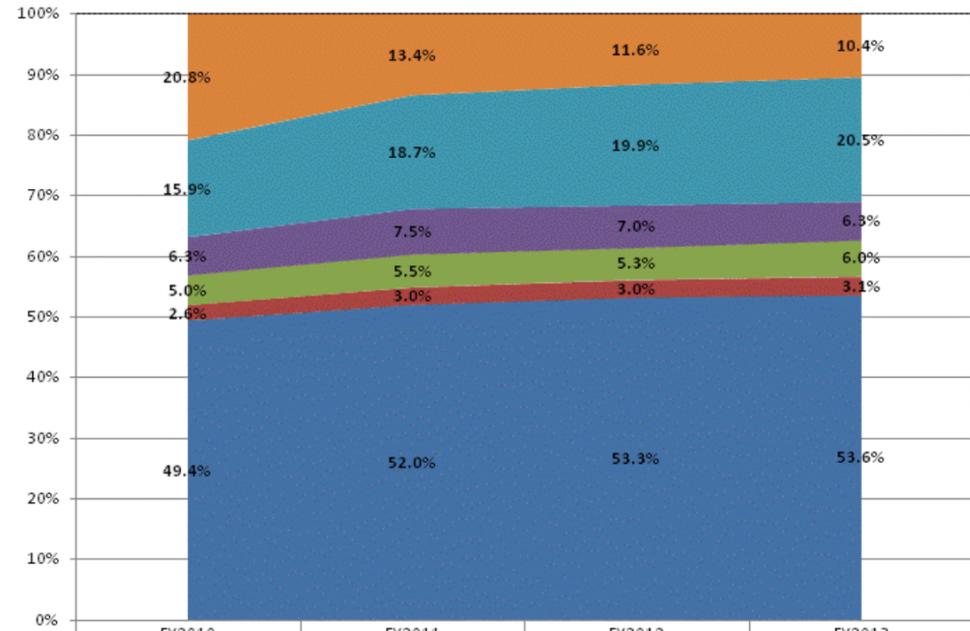
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Elwood Community School Corp (5280)

Elwood Community School Corp (5280)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$10,178,425	53.4%	\$11,350,807	49.5%	\$9,065,331	53.3%	\$9,192,213	53.6%
Student Instructional Support	\$1,353,318	7.1%	\$1,858,676	8.1%	\$1,399,492	8.2%	\$1,556,632	9.1%
Overhead and Operational	\$3,915,196	20.5%	\$4,743,828	20.7%	\$4,581,844	26.9%	\$4,604,497	26.9%
Nonoperational	\$3,611,251	18.9%	\$4,983,307	21.7%	\$1,975,555	11.6%	\$1,785,660	10.4%
Grand Total	\$19,058,190		\$22,936,618		\$17,022,222		\$17,139,002	

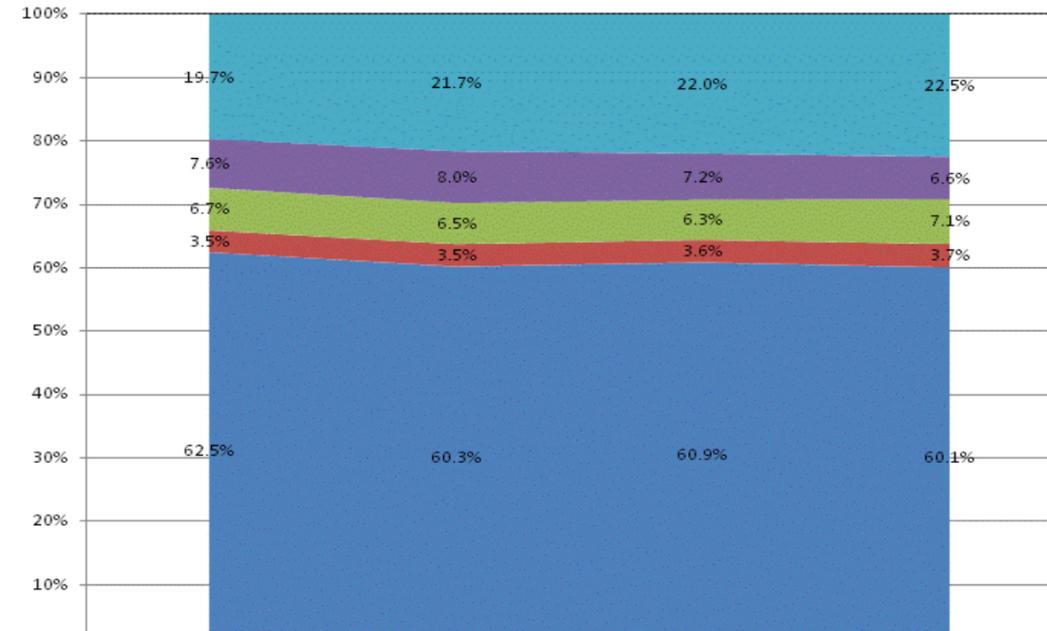
Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	60.5%	57.6%	61.5%	62.7%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	20.8%	13.4%	11.6%	10.4%
Other Overhead and Operational	15.9%	18.7%	19.9%	20.5%
Corporation Administration	6.3%	7.5%	7.0%	6.3%
School Administration	5.0%	5.5%	5.3%	6.0%
Other Student Instructional Support	2.6%	3.0%	3.0%	3.1%
Student Academic Achievement	49.4%	52.0%	53.3%	53.6%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	19.7%	21.7%	22.0%	22.5%
Corporation Administration	7.6%	8.0%	7.2%	6.6%
School Administration	6.7%	6.5%	6.3%	7.1%
Other Student Instructional Support	3.5%	3.5%	3.6%	3.7%
Student Academic Achievement	62.5%	60.3%	60.9%	60.1%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$32,515	\$323,615	\$372,976	\$379,252	> 500%	17%	2%
11100 Regular Programs; Elementary	\$2,281,934	\$3,026,053	\$1,761,202	\$1,807,627	-21%	-40%	3%
11200 Regular Programs; Middle/Junior High	\$1,533,916	\$2,104,554	\$2,122,022	\$2,046,952	33%	-3%	-4%
11300 Regular Programs; High School	\$1,417,674	\$2,064,817	\$1,446,607	\$1,520,042	7%	-26%	5%
11350 Regular Programs; High School; Academic Honors Diploma	\$14,041	\$812	\$1,586	\$1,957	-86%	141%	23%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$3,828	\$13,915	\$994	N/A	-74%	-93%
11430 Vocational Education; Distributive Education	\$41,287	\$68,957	\$115,872	\$193,682	369%	181%	67%
11440 Vocational Education; Health Occupations	\$37,580	\$52,701	\$56,045	\$56,287	50%	7%	0%
11460 Vocational Education; Occupational Home Economics	\$59,210	\$75,031	\$78,462	\$76,987	30%	3%	-2%
11470 Vocational Education; Business Education	\$43,582	\$78,272	\$45,192	\$62,734	44%	-20%	39%
11480 Vocational Education; Industrial Education A	\$330,556	\$448,548	\$379,631	\$444,554	34%	-1%	17%
11590 Other Vocational Education Programs	\$940	\$3,031	\$11,833	\$6,023	> 500%	99%	-49%
11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$652	\$248	\$0	N/A	-100%	-100%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$94,855	\$58,760	\$90,792	N/A	-4%	55%
12110 Gifted And Talented; Gifted and Talented	\$13,513	\$30,828	\$35,961	\$33,703	149%	9%	-6%
12150 Gifted And Talented; High Ability Student Programs	\$4,481	\$3,097	\$9,665	\$859	-81%	-72%	-91%
12210 Mental Disabilities; Mild Mental Disabilities	\$344,338	\$470,834	\$396,443	\$380,296	10%	-19%	-4%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$1,765	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$1,658	N/A	N/A	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$61,028	\$89,534	\$93,963	\$96,733	59%	8%	3%
12510 Culturally Different; Communication Disorders	\$76,755	\$158,755	\$131,554	\$150,895	97%	-5%	15%
12520 Culturally Different; Compensatory	\$65,807	\$112,580	\$153,548	\$117,935	79%	5%	-23%
12610 Learning Disability	\$230,952	\$530,638	\$495,306	\$483,044	109%	-9%	-2%
12710 Equal Opportunity At Risk	\$111,140	\$61,434	\$52,186	\$46,099	-59%	-25%	-12%
12810 Special Education Preschool	\$102,706	\$129,249	\$65,889	\$18,792	-82%	-85%	-71%
12900 Other Special Programs	\$26,929	\$333,486	\$94,297	\$1,621	-94%	-100%	-98%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$95,680	\$137,046	\$141,685	\$153,222	60%	12%	8%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$10,565	\$0	\$0	\$0	-100%	N/A	N/A
13300 Adult/Continuing Education Programs; Occupational Programs	\$12,911	\$5,478	\$0	\$0	-100%	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$2,008	N/A	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,183	\$8,200	\$947	\$419	-81%	-95%	-56%
14100 Summer School Programs; Elementary	\$38,703	\$77,724	\$44,326	\$35,507	-8%	-54%	-20%
14200 Summer School Programs; Middle/Junior High School	\$0	\$13,685	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$15,208	\$29,748	\$15,549	\$2,224	-85%	-93%	-86%
16100 Remediation Testing	\$64,516	\$9,142	\$63,281	\$57,514	-11%	> 500%	-9%
16200 Preventive Remediation	\$1,453	\$0	\$0	\$0	-100%	N/A	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$13,975	\$13,983	\$0	N/A	-100%	-100%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$147,404	\$0	\$218,014	\$395,644	168%	N/A	81%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$4,255	\$1,548	\$1,294	\$1,110	-74%	-28%	-14%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$86,419	\$167,394	\$144,914	\$218,565	153%	31%	51%
22130 Improvement of Instruction; Instructional Staff Training	\$26,618	\$85,790	\$833	\$3,099	-88%	-96%	272%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$19,592	\$52,765	-\$302	-\$5,962	-130%	-111%	N/A
22210 Library/Media Services; Service Area Direction	\$5,831	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$132,710	\$174,447	\$114,969	\$117,591	-11%	-33%	2%
22230 Library/Media Services; Audiovisual	\$11,193	\$15,627	\$0	\$2,011	-82%	-87%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$181,943	\$43,490	\$0	\$0	-100%	-100%	N/A
22290 Library/Media Services; Other Educational Media Services	\$9,656	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$56,545	\$110,022	\$110,392	\$115,279	104%	5%	4%
22340 Instruction, Related Technology; Systems Application Development	\$0	-\$439	\$5,691	\$5,679	N/A	N/A	0%

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22360 Instruction, Related Technology; Network Support	\$169,447	\$2,833	\$0	\$0	-100%	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$5,000	\$0	N/A	N/A	-100%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$825	\$1,870	\$918	N/A	11%	-51%
22400 Academic Student Assessment	\$0	\$5,079	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$45,604	\$41,420	\$41,193	N/A	-10%	-1%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$603	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$78,751	\$82,810	\$148,301	\$24,911	-68%	-70%	-83%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$1,252	\$0	\$0	N/A	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$726	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$287,905	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,291,098	\$11,350,807	\$9,065,331	\$9,192,213	11%	-19%	1%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$450	\$3,027	\$3,000	\$3,800	> 500%	26%	27%
21140 Attendance and Social Work Services; Pupil Accounting	\$3,476	\$4,338	\$6,956	\$5,408	56%	25%	-22%
21220 Guidance Services; Counseling Services	\$126,713	\$219,467	\$117,700	\$137,229	8%	-37%	17%
21240 Guidance Services; Information Services	\$0	\$70,131	\$72,670	\$71,635	N/A	2%	-1%
21290 Guidance Services; Other Guidance Services	\$21,329	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$2,086	\$1,845	\$2,065	\$3,120	50%	69%	51%
21340 Health Services; Nurse Services	\$68,399	\$153,509	\$161,709	\$173,877	154%	13%	8%
21390 Health Services; Other Health Services	\$0	\$9,388	\$28,900	\$18,623	N/A	98%	-36%
21420 Psychological Testing	\$45,994	\$72,119	\$81,416	\$67,981	48%	-6%	-17%
21430 Psychological Counseling	\$150	\$0	\$0	\$0	-100%	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$24,773	\$0	\$0	\$0	-100%	N/A	N/A
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$24,246	\$0	\$100	N/A	-100%	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$14,365	\$12,635	\$13,388	N/A	-7%	6%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$10,030	\$10,400	\$9,945	N/A	-1%	-4%
21810 Special Education Administration; Service Area Direction	\$0	\$101,123	\$2,487	\$1,888	N/A	-98%	-24%
21890 Special Education Administration; Other Special Education Administration	\$10,168	\$0	\$3,000	\$2,867	-72%	N/A	-4%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$574	\$26,787	N/A	N/A	> 500%
21990 Other Support Services, Students; Other Student Services	\$0	\$14,278	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$750,065	\$1,160,810	\$895,980	\$1,019,702	36%	-12%	14%
24900 Other Support Services, School Administration	\$11,105	\$0	\$0	\$280	-97%	N/A	N/A
Student Instructional Support Total	\$1,064,708	\$1,858,676	\$1,399,492	\$1,556,632	46%	-16%	11%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$12,734	\$13,000	\$12,918	N/A	1%	-1%
23120 Board of Education; Service Area Assistants	\$28,451	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$6,493	\$40,577	\$6,274	\$46,476	> 500%	15%	> 500%
23160 Board of Education; Promotion Expenses	\$1,566	\$1,149	\$359	\$1,429	-9%	24%	298%
23190 Board of Education; Other Governing Body Services	\$72	\$1,156	\$1,587	\$1,373	> 500%	19%	-13%
23210 Executive Administration; Office of The Superintendent	\$316,647	\$414,162	\$465,921	\$399,129	26%	-4%	-14%
23220 Executive Administration; Community Relations	\$0	\$43,504	\$26,725	\$26,617	N/A	-39%	0%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$176,093	\$86,928	\$167,979	N/A	-5%	93%
23290 Executive Administration; Other Executive Administration Services	\$12,247	\$9,678	\$8,386	\$27,926	128%	189%	233%
25110 Fiscal Services; Office of The Business Manager	\$0	\$9,033	\$6,908	\$27,923	N/A	209%	304%
25140 Fiscal Services; Receiving and Disbursing Funds	-\$168	\$0	\$0	\$0	N/A	N/A	N/A
25180 Fiscal Services; Property Accounting	\$0	\$5,300	\$0	\$7,425	N/A	40%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$11,940	\$33,557	\$188,792	\$9,621	-19%	-71%	-95%
25195 Other Fiscal Services; Bank Account Service Charge	\$104	\$0	\$0	\$0	-100%	N/A	N/A
25199 Other Fiscal Services; Other	\$105	\$0	\$0	\$0	-100%	N/A	N/A

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25400 Planning, Research, Development and Evaluation	\$569	\$0	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$82,070	\$110,888	\$101,729	N/A	24%	-8%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$69,353	\$75,782	\$75,312	N/A	9%	-1%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$8,708	\$0	N/A	N/A	-100%
25850 Administrative Technology Services; Network Support	\$0	\$10,832	\$3,681	\$4,840	N/A	-55%	31%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$112,610	\$168,602	\$136,551	N/A	21%	-19%
25890 Other Technology Services	\$309	\$4,271	\$4,508	\$9,619	> 500%	125%	113%
25920 Ditch Assessments	\$341	\$15	\$92	\$126	-63%	> 500%	36%
25990 Other Support Services, Central	\$16,465	\$2,099	\$11,760	\$30,181	83%	> 500%	157%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,349,761	\$1,734,398	\$1,389,671	\$1,407,784	4%	-19%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,495	\$15,708	\$4,754	\$9,315	-11%	-41%	96%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$149,323	\$157,443	\$143,813	\$171,383	15%	9%	19%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,217	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$98,575	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$11,095	\$15,737	\$6,833	\$43,022	288%	173%	> 500%
26600 Operation and Maintenance of Plant Services; Security Services	\$1,935	\$7,747	\$1,800	\$800	-59%	-90%	-56%
26700 Operation and Maintenance of Plant Services; Insurance	\$182,932	\$198,568	\$172,916	\$176,418	-4%	-11%	2%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$1,384	\$5,675	\$9,512	\$25,955	> 500%	357%	173%
27010 Student Transportation; Service Area Direction	\$59,584	\$97,779	\$117,179	\$120,364	102%	23%	3%
27100 Student Transportation; Vehicle Operation	\$245,503	\$246,941	\$252,870	\$275,334	12%	11%	9%
27200 Student Transportation; Monitoring Services	\$14,337	\$12,585	\$14,632	\$11,756	-18%	-7%	-20%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$89,053	\$117,593	\$151,922	\$143,703	61%	22%	-5%
27400 Student Transportation; Purchase of School Buses	\$219,245	\$132,278	\$154,104	\$134,858	-38%	2%	-12%
27500 Student Transportation; Insurance on Buses	\$10,935	\$13,996	\$15,321	\$17,414	59%	24%	14%
27900 Student Transportation; Other Student Transportation Services	\$5,803	\$3,322	\$2,842	\$1,756	-70%	-47%	-38%
27910 Student Transportation; Bus Driver Training	\$2,388	\$0	\$225	\$0	-100%	N/A	-100%
31100 Food Services Operations; Service Area Direction	\$0	\$58,234	\$82,943	\$88,745	N/A	52%	7%
31200 Food Services Operations; Food Preparation and Dispensing	\$295,726	\$338,087	\$373,754	\$366,078	24%	8%	-2%
31300 Food Services Operations; Food Delivery	\$0	\$443,940	\$434,636	\$449,083	N/A	1%	3%
31400 Food Services Operations; Food Purchases	\$329,950	\$0	\$0	\$0	-100%	N/A	N/A
31900 Other Food Services	\$116,896	\$115,605	\$63,216	\$73,555	-37%	-36%	16%
Overhead and Operational Total	\$3,591,278	\$4,743,828	\$4,581,844	\$4,604,497	28%	-3%	0%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$6,926	\$3,350	\$3,339	N/A	-52%	0%
33400 Athletic Coaches	\$114,655	\$182,875	\$103,055	\$105,928	-8%	-42%	3%
33990 Other Community Services; Other	\$47,691	\$57,858	\$41,996	\$60,088	26%	4%	43%
43000 Facilities Acquisition and Construction; Professional Services	\$23,200	\$196,333	\$17,992	\$54,944	137%	-72%	205%
45100 Building Acquisition, Construction and Improvements	\$56,008	\$1,927,053	\$27,570	\$101,413	81%	-95%	268%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$4,146	\$3,706	\$3,232	N/A	-22%	-13%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$13,192	\$4,783	\$25,443	\$54,676	314%	> 500%	115%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$190,383	\$159,374	\$67,948	\$62,363	-67%	-61%	-8%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,187	\$600	\$789	\$27,565	431%	> 500%	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$95,608	\$41,609	\$21,555	\$40,411	-58%	-3%	87%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$58,259	\$33,078	\$48,897	\$88,379	52%	167%	81%
51100 Debt Services; Principal on Debt; Bonds	\$115,000	\$130,000	\$145,000	\$150,000	30%	15%	3%
52100 Debt Services; Interest on Debt; Bonds	\$224,493	\$94,515	\$76,688	\$69,691	-69%	-26%	-9%
52200 Debt Services; Interest on Debt; Temporary Loans	\$25,236	\$69,786	\$9,628	\$3,808	-85%	-95%	-60%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,269,000	\$764,051	\$175,795	\$0	-100%	-100%	-100%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$117,949	\$16,705	\$0	N/A	-100%	-100%

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53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$0	\$16,648	\$17,339	N/A	N/A	4%
53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$0	\$2,940	\$2,249	N/A	N/A	-23%
54200 Common School Fund; Principal	\$1,325,775	\$778,714	\$808,805	\$368,095	-72%	-53%	-54%
54250 Common School Fund; Interest	\$0	\$412,158	\$361,045	\$572,140	N/A	39%	58%
60700 Nonprogramed Charges; Scholarships	\$1,500	\$1,500	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$3,565,187	\$4,983,307	\$1,975,555	\$1,785,660	-50%	-64%	-10%
Prorated By Fund							
26491 2007 Account Code - PERF	\$71,434	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$717,469	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$82,640	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,673,891	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$485	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,545,919	\$0	\$0	\$0	N/A	N/A	N/A